

# SENATE, No. 3176

## STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED NOVEMBER 26, 2018

**Sponsored by:**

**Senator M. TERESA RUIZ**

**District 29 (Essex)**

**Senator RONALD L. RICE**

**District 28 (Essex)**

**SYNOPSIS**

Authorizes certain municipalities to impose parking tax surcharges to fund projects that improve pedestrian access to mass transit; authorizes parking tax discount for residents.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning municipal parking taxes and amending  
2 P.L.1970, c.326.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 1. Section 6 of P.L.1970, c.326 (C.40:48C-6) is amended to read  
8 as follows:

9 6. a. Any municipality is hereby authorized and empowered to  
10 enact an ordinance imposing in any such municipality a tax, not to  
11 exceed **[15%,]** 15 percent on fees for parking, garaging, or storing  
12 of motor vehicles, other than parking in a garage which is part of  
13 premises occupied solely as a private one- or two-family dwelling.  
14 For the purposes of **[this act]** P.L.1970, c.326 (C.40:48C-1 et seq.),  
15 in the case where any parking facility is situated within two  
16 contiguous municipalities authorized under section 1 of P.L.1970,  
17 c.326 (C.40:48C-1) and section 2 of P.L.1987, c.21 (C.40:48C-1.2),  
18 the tax authorized herein may only be imposed on fees attributable  
19 to that portion of any parking facility which is situated within the  
20 physical boundaries of the municipality.

21 b. In addition to the tax authorized by subsection a. of this  
22 section, a municipality also may adopt an ordinance imposing a  
23 special event parking tax surcharge of **[7%]** seven percent on fees  
24 for the parking, garaging, or storing of motor vehicles for events  
25 held in the municipality during weekday evenings, beginning at  
26 6:00 p.m. or later, and held at any time on Saturdays, Sundays, and  
27 holidays. For the purposes of this subsection, "special events"  
28 means, but is not limited to, spectator sporting events, trade shows,  
29 expositions, concerts, and other public events. An ordinance  
30 adopted pursuant to this subsection shall designate the areas of the  
31 municipality, to be designated as "special event parking tax  
32 surcharge zones," in which the special event parking tax surcharge  
33 shall be imposed, but no zone designated under this subsection shall  
34 include a facility for the parking, garaging, or storing of motor  
35 vehicles that is located on land that comprises any part of an  
36 international airport. All surcharges required to be collected shall  
37 be anticipated and appropriated in the municipal budget as a  
38 dedicated revenue pursuant to N.J.S.40A:4-39 for the purpose of  
39 defraying municipal expenses for police, fire, sanitation work, and  
40 other services associated with the hosting of special events;  
41 provided, however, that sanitation work services paid for out of the  
42 surcharge receipts shall be performed solely by employees of the  
43 municipality. The ordinance imposing the special event parking tax  
44 surcharge shall be void and the surcharge shall not be collected if  
45 sanitation work services related to special events and paid for out of

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 the surcharge receipts are not performed solely by employees of the  
2 municipality.

3 c. In addition to the tax authorized by subsection a. of this  
4 section, a municipality also may adopt an ordinance imposing a  
5 mass transit access parking tax surcharge of three and one-half  
6 percent on fees for the parking, garaging, or storing of motor  
7 vehicles, other than parking in a garage which is part of premises  
8 occupied solely as a private one- or two-family dwelling. All  
9 surcharges required to be collected pursuant to this subsection shall  
10 be anticipated and appropriated in the municipal budget as a  
11 dedicated revenue pursuant to N.J.S.40A:4-39 for the exclusive  
12 purpose of funding or financing capital improvements for pedestrian  
13 accessibility to mass transit stations, including but not limited to the  
14 construction of bridges, tunnels, platforms, walkways, elevators,  
15 escalators, and stairways directly related to mass transit pedestrian  
16 accessibility. A surcharge under this subsection shall not be  
17 collected whenever a surcharge is collected pursuant to subsection  
18 b. of this section.

19 d. (1) An ordinance adopted pursuant to subsection a. of this  
20 section may establish a discount, not to exceed eight percent of the  
21 fees subject to taxation under the ordinance, for residents of the  
22 municipality in accordance with the provisions of this subsection.

23 (2) A discount may only be provided pursuant to this subsection  
24 upon application by a resident of the municipality demonstrating  
25 that the subject vehicle is:

26 (a) individually owned by the applicant;

27 (b) registered to the applicant's primary residence in the  
28 municipality;

29 (c) parked in a long-term rented space for one month or more;  
30 and

31 (d) used only for personal, non-commercial purposes.

32 (3) If an application is granted pursuant to paragraph (2) of this  
33 subsection, the municipality shall provide a certificate that, upon  
34 display, entitles the resident of the municipality to the discount.

35 (4) A recipient of a discount certificate shall file an amended  
36 application upon any change of:

37 (a) primary residence;

38 (b) parking facility;

39 (c) vehicle; or

40 (d) license plate number.

41 (5) An ordinance establishing a discount pursuant to this  
42 subsection may provide penalties for obtaining or using a discount  
43 certificate in violation of the provisions of the ordinance.

44 (cf: P.L.2007, c.296, s.1)

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46 2. This act shall take effect immediately.

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